The Columbus Show Case Company d/b/a CSC Worldwide and CSC Specialty Retail Group, LLC, *and* Sheet Metal Workers International Association, Local Union No. 24, AFL–CIO *and* Council of Industrial Workers, United Brotherhood of Carpenters and Joiners of America, Local 2077 *and* International Brotherhood of Electrical Workers, Local Union 683, AFL–CIO *and* International Union of Painters and Allied Trades, District Council 6, Local Union No. 1275, AFL–CIO, CLC *and* Glaziers, Architectural Metal and Glass Workers Local Union No. 372. Cases 09–CA–112725, 09–CA–112731, 09–CA–113317, 09–CA–113319, and 09–CA–113323

May 20, 2015

DECISION, ORDER, AND ORDER REMANDING

BY CHAIRMAN PEARCE AND MEMBERS MISCIMARRA AND HIROZAWA

The General Counsel seeks a default judgment in this case on the ground that the Respondents have failed to file an appropriate answer to the complaints and compliance specification. Upon charges filed on September 5, 2013, and September 12, 2013,[1] the General Counsel issued a consolidated complaint and notice of hearing on November 19, 2013, against The Columbus Show Case Company d/b/a CSC Worldwide (CSC Worldwide), alleging that it has violated Section 8(a)(5) and (1) of the National Labor Relations Act. On December 2, 2013, CSC Worldwide submitted a letter (described more fully below) purporting to answer the complaint. The General Counsel issued an amended complaint on December 5, 2013, amending the relief sought. The General Counsel issued a second amended complaint on February 7, 2014, naming CSC Worldwide and CSC Specialty Retail Group, LLC, as respondents and alleging that they constitute a single employer.[2] On February 20, 2014, the General Counsel issued a compliance specification that was consolidated with the second amended complaint. By letter dated March 14, 2014, the Region notified the Respondents that answers to the second amended complaint and compliance specification were overdue and that the General Counsel would file a Motion for Default Judgment if the Respondents failed to file an answer by March 19, 2014. The Respondents failed to file an answer by that date.

On April 15, 2014, the General Counsel filed a Motion for Default Judgment. On April 17, 2014, the Board issued an order transferring the proceeding to the Board and a Notice to Show Cause why the motion should not be granted. The Respondents filed no response. The allegations in the motion are therefore undisputed.

The National Labor Relations Board has delegated its authority in this proceeding to a three-member panel.

Ruling on Motion for Default Judgment

Section 102.20 of the Board's Rules and Regulations provides that a respondent "shall specifically admit, deny, or explain each of the facts alleged in the complaint, unless the respondent is without knowledge, in which case the respondent shall so state, such statement operating as a denial." It further provides that the allegations in a complaint shall be deemed admitted if an answer is not filed within 14 days from service of the complaint, unless good cause is shown. Similarly, Section 102.56 of the Board's Rules and Regulations provides that the allegations in a compliance specification will be taken as true and the Board may enter such order as may be appropriate if an answer is not filed within 21 days from service of the compliance specification. Further, the November 19, 2013 consolidated complaint affirmatively stated that unless an answer was received by December 3, 2013, the Board may find, pursuant to a motion for default judgment, that the allegations in the complaint are true.

The November 19 complaint alleges that CSC Worldwide violated Section 8(a)(5) and (1) by failing to continue in effect the terms and conditions of its collective-bargaining agreement with the Charging Parties (the Unions) and by dealing directly with unit employees.[3] On December 2, 2013, CSC Worldwide filed a letter consisting of the following five statements:

> The Company negotiated in good faith with the Unions over the options to keep the company's operations going and the effects of shutting down.
>
> The Unions rejected those terms.

[1] The September 5 charges were filed by the Sheet Metal Workers International Association, Local Union No. 24, AFL–CIO, and the Council of Industrial Workers, United Brotherhood of Carpenters and Joiners of America, Local 2077. The September 12 charges were filed by the International Union of Painters and Allied Trades, District Council 6, Local Union No. 1275, AFL–CIO, CLC; the Glaziers, Architectural Metal and Glass Workers, Local Union No. 372; and the International Brotherhood of Electrical Workers, Local Union 683, AFL–CIO.

[2] CSC Worldwide and CSC Specialty Retail Group, LLC, are referred to collectively as "the Respondents."

[3] All of the consolidated complaints allege, without contradiction from the Respondents at any point during this proceeding, that the Respondents and Unions were party to a collective-bargaining agreement effective from June 22, 2012, to June 21, 2015.

> The Unions failed to file grievances under the CBA and should be barred from raising these issues now.
>
> The Company does not deny that certain CBA provisions regarding pension, vacation and sick days were not paid.
>
> The Company denies that it violated the law or the CBA in any way by using salaried employees to complete pending projects.

The Region, by telephone, notified CSC Worldwide on February 5, 2014, that its letter was not a sufficient answer.

The amended consolidated complaint, second amended consolidated complaint, and compliance specification stated that unless an answer was received by December 19, 2013, February 21, 2014, and March 13, 2014, respectively, the Board may find, pursuant to a motion for default judgment, that the allegations in the complaints and compliance specification are true.[4] The Respondents filed no response to the amended complaint, second amended complaint, or compliance specification. The Region, by letter dated March 14, 2014, notified the Respondents that unless an answer to the second amended complaint and compliance specification was received by March 19, 2014, a motion for default judgment would be filed. The Respondents filed no answer or request for an extension of time. In sum, the December 2 letter is the only response submitted by the Respondents.

The General Counsel argues that the December 2 letter is legally insufficient because it fails to specifically admit, deny, or explain each of the facts alleged in the complaint. The General Counsel further contends that the Board should deem as true the allegations in the second amended complaint and the compliance specification because the Respondents have not shown good cause for failing to file a timely answer. In the alternative, the General Counsel argues that the Board should deem as true all allegations in the second amended complaint and compliance specification that have not been specifically admitted, denied, or explained by the December 2 letter.

At the outset, we agree with the General Counsel that the letter leaves unchallenged certain allegations in the November 19 complaint. The letter does not address paragraphs 1 through 6(b), pertaining to the filing and service of the unfair labor practice charges, jurisdiction, employer and labor organization status, supervisory and agency status, the parties' collective-bargaining relationship, and the allegation that CSC Worldwide failed to pay certain arbitration fees and expenses. In addition, the letter does not address the allegations in paragraphs 7(a), (b), and (c) that CSC Worldwide dealt directly with unit employees by soliciting them to perform bargaining unit work under terms and conditions of employment that were contrary to those set forth in the 2012–2015 collective-bargaining agreement. Moreover, CSC Worldwide has admitted—stating that it "does not deny"—that it failed to remit certain pension contributions and make certain payments to employees for unused vacation and sick days and accrued vacation time.[5]

Furthermore, although CSC Worldwide asserts that it "negotiated in good faith with the Unions" and "[t]he Unions rejected those terms," these assertions do not contest the complaint allegations that CSC Worldwide, without the Unions' consent, solicited unit employees to perform bargaining unit work in a manner contrary to the terms of the 2012–2015 collective-bargaining agreement and, additionally, failed to pay certain arbitration fees, remit certain pension contributions, and pay unit employees for accrued and unused leave time owed under the 2012–2015 collective-bargaining agreement. It is well settled under Section 8(a)(5) and (1) and Section 8(d) that "an employer that is party to an existing collective-bargaining agreement is obligated to first obtain the consent of the union before modifying the terms and conditions of employment established by that agreement." *Able Aluminum Co.*, 321 NLRB 1071, 1071 (1996) (citing *Nick Robilotto, Inc.*, 292 NLRB 1279 (1989)). Thus, even if CSC Worldwide could prove that it negotiated in good faith with the Unions and that the Unions rejected the proposed terms, such a showing does not provide a valid defense to the allegation that CSC Worldwide violated Section 8(a)(5) and (1) by engaging in the conduct alleged in the complaint, which CSC Worldwide has effectively admitted. See *Uwanta Linen Supply, Inc.*, 357 NLRB No. 55, slip op. at 2 (2011); *Able Aluminum Co.*, 321 NLRB at 1071. Accordingly, we find that the first two statements in CSC Worldwide's letter are legally insufficient to deny any portion of the complaint or otherwise raise any material issues of fact or law.

We also find that CSC Worldwide's statement that the Unions did not file a grievance and "should be barred from raising these issues now" does not constitute a de-

[4] As noted above, the amended complaint and second amended complaint contain the same substantive allegations as the original complaint, but modify the requested relief and add the single-employer allegation.

[5] The General Counsel's motion indicates that the Respondents, during their communications with the Region, orally asserted an inability to pay the amounts sought. It is well established that the financial inability of a respondent is not a defense to a charge that it violated Sec. 8(a)(5). See *Pantry Restaurant*, 341 NLRB 243, 244 (2004) (citing *Convergence Communications, Inc.*, 339 NLRB 408 (2003)).

ferral defense, to the extent it was intended as one. According to the undisputed allegations in the General Counsel's motion, CSC Worldwide has asserted that it would consider any grievance filed as untimely and has not affirmatively stated that it would consider and process such a grievance. Thus, even assuming CSC Worldwide was attempting to raise a defense that the allegations should be deferred to arbitration, the Board has long held that deferral is not appropriate where the employer has not shown a willingness to utilize arbitration to resolve the dispute or has expressed its intention to assert a timeliness defense if the dispute is submitted to the parties' grievance-arbitration procedure. See *United Technologies Corp.*, 268 NLRB 557, 558–560 (1984). Under these circumstances, we decline to defer this case to arbitration.

The fifth and final statement in CSC Worldwide's letter "denies that [CSC Worldwide] violated the law or CBA in any way by using salaried employees to complete pending projects." The General Counsel argues that this statement is inadequate under Section 102.20 because it is vague as to which allegation it addresses and because it is nonresponsive insofar as it attempts to deny a violation of the Act while simultaneously admitting the factual allegations that constitute such a violation. Contrary to the General Counsel's arguments, we find that CSC Worldwide has raised a genuine issue of fact concerning the allegation that it violated Section 8(a)(5) by using managers and supervisors to do unit work, thereby changing the terms and conditions of employment established by the 2012–2015 collective-bargaining agreement. Thus, we find default judgment inappropriate on that allegation.

CSC Worldwide has failed to deny the remaining allegations in the November 19 complaint and has failed to raise any material issues of fact or law that would warrant a hearing on the merits. Therefore, we shall deem admitted all other allegations in the November 19 complaint.

The Respondents have failed to file an answer to the second amended complaint and the compliance specification. It is well established, however, that "[t]he Board will not grant default judgment on an allegation responded to in a timely-filed answer to a complaint even though the respondent later fails to timely answer an amended complaint repeating that allegation, provided that the repeated allegation is 'substantively unchanged' from the original." *RFS Ecusta, Inc.*, 342 NLRB 920, 920–921 (2004). In this case, paragraph 7(c)(i) of the second amended complaint repeats the allegation from the November 19 complaint that the Respondents failed to continue in effect all the terms and conditions of the collective-bargaining agreement by "utilizing managers and supervisors to perform bargaining unit work before offering all laid-off unit employees recall to employment." As explained above, CSC Worldwide's December 2 letter has raised a factual issue concerning the merits of that allegation.

Accordingly, we shall deny the General Counsel's motion for default judgment as to paragraph 7(c)(i) of the second amended complaint, and we shall sever and remand that allegation to the Region for further appropriate action.[6] In the absence of good cause being shown for the lack of a timely answer, we shall grant default judgment on all other allegations in the second amended complaint and all allegations in the compliance specification.

On the entire record, the Board makes the following

FINDINGS OF FACT

I. JURISDICTION

At all material times, Respondent The Columbus Show Case Company d/b/a CSC Worldwide has been an Ohio corporation with a facility located in Columbus, Ohio, and has been engaged in the manufacture, assembly, and the nonretail sale of display units.

At all material times, Respondent CSC Specialty Retail Group has been an Ohio corporation with a facility located in Columbus, Ohio, and has been engaged in the manufacture, assembly, and the nonretail sale of display units.

During the calendar year preceding the complaint, a representative period, the Respondents, collectively, in conducting their business operations described above, sold and shipped from their Columbus, Ohio facility goods valued in excess of $50,000 directly to points outside the State of Ohio.

We find that the Respondents are employers engaged in commerce within the meaning of Section 2(2), (6), and (7) of the Act, and that the Unions are labor organizations within the meaning of Section 2(5) of the Act.

At all material times, the Respondents have been affiliated business enterprises with common officers, ownership, directors, management, and supervision; have formulated and administered a common labor policy; have shared common premises and facilities; have provided services for each other; have interchanged personnel with

[6] CSC Worldwide's letter precludes default judgment against CSC Specialty Retail Group as to the allegation in par. 7(c)(i) of the second amended complaint. The Board will "declin[e] to enter default judgment against a nonanswering respondent in circumstances where its alleged liability was derivative and stemmed from its alleged status as a single employer with . . . another respondent who filed a timely answer." See *Metro Demolition Co.*, 348 NLRB 272, 272–273 fn. 6 (2006), and cases cited therein.

each other; have interrelated operations engaged in the manufacture, assembly, and the nonretail sale of display units, with common website, insurance, purchasing and sales; and have held themselves out to the public as a single-integrated business enterprise.

Based on their operations described above, we find that the Respondents constitute a single-integrated business enterprise and a single employer within the meaning of the Act.

II. ALLEGED UNFAIR LABOR PRACTICES

At all material times, the following individuals have held the positions set forth opposite their respective names and have been supervisors of the Respondents within the meaning of Section 2(11) of the Act and agents of the Respondents within the meaning of Section 2(13) of the Act:

Carl Aschinger	Chief Executive Officer
Chris Aschinger	President
Carl Bush	Supervisor
John Grega	Employer Representative
Donnell Penwell	Supervisor
Mike Cavins	Engineer
Len Limbacher	Research and Development Manager
Mark Pugh	Vice-President of Marketing
Jeve Willis	Human Resources Manager
Art Short, Jr.	Engineer

The following employees of the Respondents constitute a unit appropriate for the purposes of collective bargaining within the meaning of Section 9(b) of the Act:

> All apprentices, assemblers, electricians, glaziers, maintenance persons, millmen, sheet metal workers, finishers, material coordinators, and packers/shippers, programmer Gordon Bragg, but excluding all other programming positions, engineers, office clerical employees, all guards, and supervisors as defined in the National Labor Relations Act, as amended.

At all material times, the Respondents have recognized the Unions, through the Union Steering Committee, as the exclusive collective-bargaining representative of unit employees. This recognition has been embodied in successive collective-bargaining agreements, the most recent of which is effective from June 22, 2012, to June 21, 2015. At all material times, based on Section 9(a) of the Act, the Unions have been the exclusive collective-bargaining representative of the unit.

The Respondents have engaged in the following conduct.

1. Since about May 1, 2013, the Respondents have failed to continue in effect all the terms and conditions of the 2012–2015 collective-bargaining agreement by failing to pay the fees and expenses of an arbitrator for a January 31, 2013 arbitration hearing that the Respondents lost.

2. Since about August 1, 2013, the Respondents have failed to continue in effect all the terms and conditions of the 2012–2015 collective-bargaining agreement by failing to remit to the Unions' pension funds contributions on behalf of unit employees for the month of July 2013 and the period August 1 through 9, 2013, and by failing to pay unit employees for all unused vacation and sick leave hours during the year 2013 and vacation hours accrued for the year 2014 from January to August 9, 2013.

The terms and conditions set forth in paragraphs 1 and 2, above, are mandatory subjects for the purpose of collective bargaining. The Respondents engaged in the conduct described in paragraphs 1 and 2, above, without the Unions' consent.

3. On or about August 9, 10, and/or 11, 2013, the Respondents, by Jeve Willis, at their Columbus, Ohio facility, bypassed the Unions and dealt directly with employees in the unit by soliciting employees to perform bargaining unit work under terms and conditions of employment that were contrary to those set forth in the 2012–2015 collective-bargaining agreement.

4. On or about August 9, 2013, the Respondents, by Mark Pugh, at their Columbus, Ohio facility, bypassed the Unions and dealt directly with employees in the unit by soliciting employees to perform bargaining unit work under terms and conditions of employment that were contrary to those set forth in the 2012–2015 collective-bargaining agreement.

5. During the week of August 12, 2013, the Respondents, by Art Short, at their Columbus, Ohio facility, bypassed the Unions and dealt directly with employees in the unit by soliciting employees to perform bargaining unit work under terms and conditions of employment that were contrary to those set forth in the 2012–2015 collective-bargaining agreement.

CONCLUSIONS OF LAW

1. By the conduct described above, the Respondents have failed to continue in effect all the terms and conditions of the 2012–2015 collective-bargaining agreement and have failed and refused to bargain collectively and in good faith with the exclusive collective-bargaining representative of their employees within the meaning of Sec-

tion 8(d) of the Act in violation of Section 8(a)(5) and (1) of the Act.

2. The Respondents' unfair labor practices affect commerce within the meaning of Section 2(6) and (7) of the Act.

REMEDY

Having found that the Respondents CSC Worldwide and CSC Specialty Retail Group (a single employer, referred to herein as Respondents) have engaged in certain unfair labor practices, we find that they are jointly and severally liable for the unfair labor practices found and must be ordered to cease and desist and to take certain affirmative action designed to effectuate the policies of the Act.

Specifically, having found that the Respondents violated Section 8(a)(5) and (1) by failing to pay contractually required fees and expenses of an arbitrator for a January 31, 2013 arbitration, we shall order the Respondents to pay the arbitrator's bill in the amount of $5499.00.

Having found that the Respondents repudiated their obligations under the 2012–2015 collective-bargaining agreement in violation of Section 8(a)(5) and (1) by failing to remit to the Unions' pension funds contributions for the month of July 2013 and the period of August 1 through 9, 2013, as required by the 2012–2015 collective-bargaining agreement, we shall order the Respondents to rescind their actions, to reinstitute payments to the Unions' pension funds, and to make the unit employees whole. Specifically, we shall order the Respondents to make all such delinquent fund contributions on behalf of unit employees in the amounts set forth in Appendix B of this decision, including any additional amounts due the funds in accordance with *Merryweather Optical Co.*, 240 NLRB 1213, 1216 fn. 7 (1979), and to make the employees whole for any expenses they may have incurred as a result of the Respondents' failure to make such payments as set forth in *Kraft Plumbing & Heating*, 252 NLRB 891 fn. 2 (1980), enfd. mem. 661 F.2d 940 (9th Cir. 1981), such amounts to be computed in the manner set forth in *Ogle Protection Service*, 183 NLRB 682 (1970), enfd. 444 F.2d 502 (6th Cir. 1971), with interest as prescribed in *New Horizons*, 283 NLRB 1173 (1987), compounded daily as prescribed in *Kentucky River Medical Center*, 356 NLRB 6 (2010).[7]

Having found that the Respondents repudiated their obligations under the 2012–2015 collective-bargaining agreement in violation of Section 8(a)(5) and (1) by failing to pay unit employees for unused vacation and sick leave hours during the year 2013 and vacation hours accrued for the year 2014 from January to August 9, 2013, we shall order the Respondents to rescind the actions and make whole the employees named in Appendix C of this decision by paying them the amounts set forth following their names. Such amounts shall be computed in the manner set forth in *Ogle Protection Service*, supra, with interest as prescribed in *New Horizons*, supra, compounded daily as prescribed in *Kentucky River Medical Center*, supra.[8]

In addition, we shall order the Respondents to compensate unit employees for the adverse tax consequences, if any, of receiving lump-sum benefit awards and to file a report with the Social Security Administration allocating the awards to the appropriate calendar quarters for each employee. *Don Chavas, LLC d/b/a Tortillas Don Chavas*, 361 NLRB No. 10 (2014).

Finally, having found that the Respondents violated Section 8(a)(5) and (1) by directly soliciting employees to perform bargaining unit work under terms and conditions contrary to the 2012–2015 collective-bargaining agreement, we shall order the Respondents to bargain with the Unions as the exclusive collective-bargaining representative of unit employees with respect to wages, hours, and other terms and conditions of employment.

In the event that the Respondents' facility is closed, we shall order the Respondents to mail a copy of the attached notice to the Unions and to the last known addresses of their former unit employees in order to inform them of the outcome of this proceeding.

ORDER

The National Labor Relations Board orders that the Respondents, the Columbus Show Case Company d/b/a CSC Worldwide and CSC Specialty Retail Group, LLC, a single employer, Columbus, Ohio, its officers, agents, successors, and assigns, shall

1. Cease and desist from

(a) Failing and refusing to bargain collectively and in good faith with the Sheet Metal Workers International Association, Local Union No. 24, AFL–CIO, the Council

[7] To the extent that an employee has made personal contributions to a fund that are accepted by the fund in lieu of the employer's delinquent contributions during the period of the delinquency, the Respondents will reimburse the employee, but the amount of such reimbursement will constitute a setoff to the amount that the Respondents otherwise owe the fund.

In addition, although requested by the Region to do so, the Respondents have not provided payroll records to establish the hours worked by employees during the backpay period. The Regional Director has reserved the right to amend the compliance specification, as appropriate, should additional information become available.

[8] The compliance specification indicates that the number of unused vacation and sick hours were reported by employees and the Unions. The Regional Director has reserved the right to amend the compliance specification, as appropriate, should additional information become available.

of Industrial Workers, United Brotherhood of Carpenters and Joiners of America, Local 2077, the International Union of Painters and Allied Trades, District Council 6, Local Union No. 1275, AFL–CIO, CLC, the Glaziers, Architectural Metal and Glass Workers, Local Union No. 372, and the International Brotherhood of Electrical Workers, Local Union 683, AFL–CIO (collectively referred to herein as the Unions) as the exclusive collective-bargaining representatives of unit employees by bypassing the Unions and dealing directly with bargaining unit employees.

(b) Repudiating and failing to continue in effect the terms and conditions of the 2012–2015 collective-bargaining agreement by, without consent of the Unions, failing to pay the fees and expenses of an arbitrator for a January 31, 2013 arbitration, failing to remit to the Unions' pension funds contributions on behalf of unit employees for the month of July 2013 and the period August 1 through 9, 2013, and failing to pay unit employees for all unused vacation and sick leave hours during the year 2013 and vacation hours accrued for the year 2014 from January to August 9, 2013.

(c) In any like or related manner interfering with, restraining, or coercing employees in the exercise of the rights guaranteed to them by Section 7 of the Act.

2. Take the following affirmative action necessary to effectuate the policies of the Act.

(a) Before implementing any changes in wages, hours, or other terms and conditions of employment of unit employees, notify and, on request, bargain with the Unions as the exclusive collective-bargaining representatives of employees in the following bargaining unit:

> All apprentices, assemblers, electricians, glaziers, maintenance persons, millmen, sheet metal workers, finishers, material coordinators, and packers/shippers, programmer Gordon Bragg, but excluding all other programming positions, engineers, office clerical employees, all guards, and supervisors as defined in the National Labor Relations Act, as amended.

(b) Rescind the actions taken that have been found herein to constitute repudiation of the 2012–2015 collective-bargaining agreement and give full force and effect to the terms and conditions of employment provided in the collective-bargaining agreement with the Unions.

(c) Pay the arbitrator's bill for the January 31, 2013 arbitration in the amount of $5499.00, as set forth in the remedy section of this decision.

(d) Remit to the Unions' pension funds, all contributions required and due under the 2012–2015 collective-bargaining agreement in the amounts set forth in Appendix B to this decision, totaling $73,699.47, plus any additional amounts due the funds as set forth in the remedy section of this decision.

(e) Make unit employees whole for the loss of unused vacation hours, unused sick leave, and accrued vacation hours in the amounts set forth in Appendix C to this decision, totaling $136,775.74, plus interest as set forth in the remedy section of this decision.

(f) Compensate unit employees for the adverse tax consequences, if any, of receiving lump-sum benefit awards, and file a report with the Social Security Administration allocating the benefit awards to the appropriate calendar quarters for each employee, in the manner set forth in the remedy section of this decision.

(g) Preserve and, within 14 days of a request, or such additional time as the Regional Director may allow for good cause shown, provide at a reasonable place designated by the Board or its agents, all payroll records, social security payment records, timecards, personnel records and reports, and all other records, including an electronic copy of such records if stored in electronic form, necessary to analyze the amount of benefit payments due under the terms of this Order.

(h) Within 14 days after service by the Region, post at its facility in Columbus, Ohio, copies of the attached notice marked "Appendix A."[9] Copies of the notice, on forms provided by the Regional Director for Region 9, after being signed by the Respondents' authorized representative, shall be posted by the Respondents and maintained for 60 consecutive days in conspicuous places, including all places where notices to employees are customarily posted. In addition to physical posting of paper notices, notices shall be distributed electronically, such as by email, posting on an intranet or an internet site, and/or other electronic means, if the Respondents customarily communicate with their employees by such means. Reasonable steps shall be taken by the Respondents to ensure that the notices are not altered, defaced, or covered by any other material. If the Respondents have gone out of business or closed the facility involved in these proceedings, the Respondents shall duplicate and mail, at their own expense, a copy of the notice to any current employees and former employees employed by the Respondents at any time since May 1, 2013.

(i) Within 21 days after service by the Region, file with the Regional Director a sworn certification of a responsible official on a form provided by the Region at-

[9] If this Order is enforced by a judgment of a United States court of appeals, the words in the notice reading "Posted by Order of the National Labor Relations Board" shall read "Posted Pursuant to a Judgment of the United States Court of Appeals Enforcing an Order of the National Labor Relations Board."

testing to the steps that the Respondents have taken to comply.

IT IS FURTHER ORDERED that the General Counsel's motion for default judgment is denied as to paragraph 7(c)(i) of the second amended complaint, and those allegations are remanded to the Region for further appropriate action.

Dated, Washington, D.C. May 20, 2015

Mark Gaston Pearce,	Chairman
Philip A. Miscimarra,	Member
Kent Y. Hirozawa,	Member

(SEAL) NATIONAL LABOR RELATIONS BOARD

APPENDIX A

NOTICE TO EMPLOYEES
POSTED BY ORDER OF THE
NATIONAL LABOR RELATIONS BOARD
An Agency of the United States Government

The National Labor Relations Board has found that we violated Federal labor law and has ordered us to post and obey this notice.

FEDERAL LAW GIVES YOU THE RIGHT TO

Form, join, or assist a union

Choose representatives to bargain with us on your behalf

Act together with other employees for your benefit and protection

Choose not to engage in any of these protected activities.

WE WILL NOT fail and refuse to bargain collectively and in good faith with the Sheet Metal Workers International Association, Local Union No. 24, AFL–CIO, the Council of Industrial Workers, United Brotherhood of Carpenters and Joiners of America, Local 2077, the International Union of Painters and Allied Trades, District Council 6, Local Union No. 1275, AFL–CIO, CLC, the Glaziers, Architectural Metal and Glass Workers, Local Union No. 372, and the International Brotherhood of Electrical Workers, Local Union 683, AFL–CIO (the Unions) as the exclusive collective-bargaining representatives of unit employees by bypassing the Unions and dealing directly with bargaining unit employees.

WE WILL NOT repudiate and fail to continue in effect the terms and conditions of the 2012–2015 collective-bargaining agreement by, without consent of the Unions, failing to pay the fees and expenses of an arbitrator for a January 31, 2013 arbitration, failing to remit to the Unions' pension funds contributions on behalf of unit employees for the month of July 2013 and the period August 1 through 9, 2013, and failing to pay unit employees for all unused vacation and sick leave hours during the year 2013 and vacation hours accrued for the year 2014 from January to August 9, 2013.

WE WILL NOT in any like or related manner interfere with, restrain, or coerce you in the exercise of the rights listed above.

WE WILL before implementing any changes in wages, hours, or other terms and conditions of employment of unit employees, notify and, on request, bargain with the Unions as the exclusive collective-bargaining representatives of employees in the following bargaining unit:

> All apprentices, assemblers, electricians, glaziers, maintenance persons, millmen, sheet metal workers, finishers, material coordinators, and packers/shippers, programmer Gordon Bragg, but excluding all other programming positions, engineers, office clerical employees, all guards, and supervisors as defined in the National Labor Relations Act, as amended.

WE WILL rescind the actions taken that constitute repudiation of the 2012–2015 collective-bargaining agreement and give full force and effect to the terms and conditions of employment provided in the collective-bargaining agreement with the Unions.

WE WILL pay the arbitrator's bill for the January 31, 2013 arbitration in the amount of $5499.00, as set forth in the Board's Order.

WE WILL remit to the Unions' pension funds all contributions required and due under the 2012–2015 collective-bargaining agreement in the amounts set forth in Appendix B to the Board's Order, totaling $73,699.47, plus interest and any additional amounts due the funds as set forth in the Board's Order.

WE WILL make unit employees whole for the loss of unused vacation hours, unused sick leave hours, and accrued vacation hours in the amounts set forth in Appendix C to the Board's Order, totaling $136,755.74, plus interest.

WE WILL compensate unit employees for the adverse tax consequences, if any, of receiving lump-sum benefit

awards, and file a report with the Social Security Administration allocating the benefit awards to the appropriate calendar quarters for each employee.

THE COLUMBUS SHOW CASE COMPANY D/B/A CSC WORLDWIDE AND CSC SPECIALTY RETAIL GROUP, LLC

The Board's decision can be found at www.nlrb.gov/case/09-CA-112725 or by using the QR code below. Alternatively, you can obtain a copy of the decision from the Executive Secretary, National Labor Relations Board, 1099 14th Street, N.W., Washington, D.C. 20570, or by calling (202) 273-1940.

Appendix B

Contributions to the Sheet Metal Worker's National Pension Fund

Name	Amount Owed
BADNELL, JEREMY	$ 857.73
BECK, KIM	$ 311.93
BOJKOVSKI, IGORCE	$ 216.16
CARROLL, JAMES M. III	$ 1,015.68
CLEAVER, MICHAEL	$ 286.30
FREEMAN, JOHN W.	$ 898.65
MARTIN, WILLIAM	$ 841.63
SMITH, DAVID	$ 817.55
SPERLING, JEFFREY L.	$ 910.30
STIFFLER, WALTER E.	$ 1,015.06
TAYLOR, MICHAEL R.	$ 1,034.71
TOLESKI, LJUBEN	$ 1,106.62
YORK, MICHAEL C.	$ 836.04
Total Amount Owed to the Sheet Metal Worker's National Pension Fund	**$10,148.36**

Contributions to the Carpenters Labor-Management Pension Fund

Name	Amount Owed
ADAMS, LEROY	$ 941.42
ALDERSON, BRENDA	$ 1,330.38
BORDEN, LYNN S.	$ 1,307.58
BRAGG, GORDON	$ 1,113.82
CAMERON, PAUL	$ 832.46
CLARK, RICHARD	$ 1,059.56
COLLINS, JAMES C.	$ 784.65
CONRAD, ROGER A.	$ 1,597.70
DANG, SOKHA	$ 1,432.38
FRILEY, HAROLD D.	$ 854.98
GILLMAN, RUSTY A.	$ 1,057.46
JAMES, JEFF R.	$ 1,783.25
KLOPFER, KEITH D.	$ 1,440.97
LABUDOVSKI, TODE	$ 1,649.05
MAYNARD II, WILLIAM	$ 1,108.92
MELICK, TOD	$ 1,479.21
MOORE, VICTORIA L.	$ 1,219.59
PRYOR, JAMES (SON)	$ 275.49
PRYOR, JAMES A.	$ 912.75
ROESE, CHRISTOPHER	$ 1,111.33
SHORE, EDGAR E.	$ 1,109.93
WARD, DWIGHT L.	$ 1,331.12
WELLS, WAYNE L.	$ 1,224.92
WILSON, JOSEPH W.	$ 622.40
Total Amount Owed to the Carpenters Labor-Management Pension Fund	**$ 27,581.32**[10]

Contributions to the I.B.E.W. Local 683 Profit Sharing Annuity Plan

Name	Amount Owed
ADAMS, BERNARD	$1,496.70
BEARD, EDWARD	$755.37
BLEVINS, CARLIS	$543.00
CARTER, HENRY	$1,005.45
CHANDLER, DAVID	$1,016.76
DE LA CRUZ, ORLANDINO	$909.15
MANN, JEFFERY	$518.07
MARTIN, KEVIN	$614.88
NORVIEL, MICHAEL	$519.09
SNYDER, JAMES	$594.03
STYERS, RICHARD	$806.01
Total Amount Owed to the I.B.E.W. Local 683 Profit Sharing Annuity Plan	**$ 8,778.51**

[10] We correct a mathematical error in the compliance specification, which mistakenly states that the total amount owed to the Carpenters Labor-Management Pension Fund is $27,581.34. The correct total is $27,581.32.

Contributions to the Restated Employee Benefit Fund and Trust

Name	Gross Payroll for July 2013	Gross Payroll for August 1 - 9, 2013
ADAMS, BERNARD	$ 8,220.12	$ 2,920.32
BEARD, EDWARD	$ 4,359.17	$ 958.64
BLEVINS, CARLIS	$ 3,082.50	$ 1,380.96
CARTER, HENRY	$ 6,796.21	$ 1,482.00
CHANDLER, DAVID	$ 6,661.58	$ 998.02
DE LA CRUZ, ORLANDINO	$ 6,152.74	$ 935.60
MANN, JEFFERY	$ 2,675.03	$ 806.40
MARTIN, KEVIN	$ 3,398.18	$ 824.00
NORVIEL, MICHAEL	$ 3,393.12	-
SNYDER, JAMES	$ 3,093.84	$ 783.20
STYERS, RICHARD	$ 4,504.80	$ 788.00
PAYROLL TOTALS:	$ 52,337.29[11]	$ 11,877.14[12]
Total Contributions Due by Month (Contribution for Restated Employee Benefit Fund and Trust is equal to 3% of Gross Monthly Payroll)	$ 1,570.12	$ 356.31
Total Amount Owed to the Restated Employee Benefit Fund and Trust:	**$ 1,926.43**	

[11] We correct a mathematical error in the compliance specification. The compliance specification mistakenly states that the total gross payroll for July 2013 is $52,337.27, which is $0.02 less than the correct total. Ultimately, the error in the compliance specification does not affect the total amount owed to the Restated Employee Benefit Fund and Trust.

[12] We correct a mathematical error in the compliance specification. The compliance specification mistakenly states that the total gross payroll for August 1 through 9, 2013, is $11,877.13, which is $0.01 less than the correct total. Ultimately, the error in the compliance specification does not affect the total amount owed to the Restated Employee Benefit Fund and Trust.

Contributions to the IUPAT Union and Industry Pension Plan

Name	Amount Owed
BROWN, RICKEY	$ 1,062.00
CARTER, CHARLES	$ 840.75
CEREPNALKOSKI, KRSTE	$ 1,076.75
CLEAVER, ALLEN	$ 767.00
CRAIG, DAVID	$ 693.25
GRIFFITH, JERRY	$ 870.25
HADGU, WOZENETE	$ 914.50
HOLDER, HOWARD	$ 708.00
MARTIN, CYNTHIA	$ 855.50
OLVERA, JOHN	$ 973.50
PALMER, PAUL	$ 1,047.25
SHOOK, STEPHEN	$ 1,165.25
TURNER, KEVIN	$ 1,076.75
WILLIAMS, TIMOTHY	$ 914.50
BADNELL, LEONARD	$ 824.20
CARTER, BRANDON	$ 760.80
DALTON, GILES	$ 919.30
GALEVSKI, BLAGOJA	$ 1,030.25
GALOVSKI, MISKO	$ 1,458.20
GORDON, DENNIS	$ 919.30
LEMLEY, JERALD	$ 1,220.45
LUPESKI, KRUME	$ 824.20
MABRY, TIMOTHY	$ 824.20
MANG, KHOM	$ 1,299.70
PESHKO, ANATOLIY	$ 1,030.25
TENEV,GEORGE	$ 1,188.75
Total Amount Owed to the IUPAT Union and Industry Pension Plan	**$ 25,264.85**

Appendix C

Unused 2013 Vacation and Sick Hours and Accrued Vacation Hours for 2014

Name	Amount Owed
ADAMS, BERNARD	$ 2,381.87
ADAMS, LEROY	$ 1,838.67
ALDERSON, BRENDA	$ 1,201.70
BADNELL, LEONARD	$ 2,557.89
BEARD, EDWARD	$ 1,548.80
BECK, KIM	$ 627.33
BLEVINS, CARLIS	$ 2,630.40
BOJKOVSKI, IGORCE	$ 1,129.20
BORDEN, LYNN S.	$ 3,953.13
BRAGG, GORDON	$ 2,436.23
BROWN, RICKEY	$ 2,138.67
CAMERON, PAUL	$ 1,595.70
CARROLL, JAMES M. III	$ 3,815.23
CARTER, BRANDON	$ 500.80
CARTER, CHARLES	$ 2,128.00
CARTER, HENRY	$ 2,634.67
CEREPNALKOSKI, KRSTE	$ 1,173.00
CHANDLER, DAVID	$ 2,410.67
CLARK, RICHARD	$ 2,554.43
CLEAVER, ALLEN	$ 521.33
CLEAVER, MICHAEL	$ 2,007.47
COLLINS, JAMES C.	$ 2,101.33
CONRAD, ROGER A	$ 2,101.33
CRAIG, DAVID	$ 2,085.33
DALTON, GILES	$ 1,377.20
DANG, SOKHA	$ 2,015.97
DE LA CRUZ, ORLANDINO	$ 1,777.64
FREEMAN, JOHN W.	$ 1,129.20
FRILEY, HAROLD D.	$ 3,086.33
GALEVSKI, BLAGOJA	$ 1,126.80
GALOVSKI, MISKO	$ 2,051.63
GILLMAN, RUSTY A.	$ 2,731.73
GORDON, DENNIS	$ 1,126.80
GRIFFITH, JERRY	$ 1,572.00
HADGU, WOZENETE	$ 1,173.00
HOLDER, HOWARD	$ 2,143.98
JAMES, JEFF R.	$ 2,258.93
KLOPFER, KEITH D.	$ 2,101.33
LEMLEY, JERALD	$ 2,279.57
LUPESKI, KRUME	$ 2,083.20
MABRY, TIMOTHY	$ 2,083.20
MANG, KHOM	$ 1,510.40
MANN, JEFFERY	$ 1,612.80
MARTIN, CYNTHIA	$ 2,085.33
MARTIN, KEVIN	$ 1,510.67

MARTIN, WILLIAM	$ 2,612.59
MAYNARD II, WILLIAM	$ 1,201.70
MELICK, TOD	$ 2,101.33
MOORE, VICTORIA L.	$ 2,180.13
NORVIEL, MICHAEL	$ 2,091.73
OLVERA, JOHN	$ 3,004.18
PALMER, PAUL	$ 2,117.33
PESHKO, ANATOLIY	$ 1,126.80
PRYOR, JAMES (SON)	$ 1,050.67
PRYOR, JAMES A.	$ 1,339.60
ROESE, CHRISTOPHER	$ 3,204.53
SHOOK, STEPHEN	$ 2,085.33
SMITH, DAVID	$ 1,418.92
SNYDER, JAMES	$ 2,088.53
SPERLING, JEFFREY L.	$ 1,991.47
STIFFLER, WALTER E.	$ 2,023.47
STYERS, RICHARD	$ 1,576.00
TAYLOR, MICHAEL R.	$ 2,162.63
TENEV, GEORGE	$ 1,414.60
TOLESKI, LJUBEN	$ 1,120.20
TURNER, KEVIN	$ 2,138.67
WARD, DWIGHT L.	$ 2,101.33
WELLS, WAYNE L.	$ 2,538.47
WILLIAMS, TIMOTHY	$ 2,096.00
YORK, MICHAEL C.	$ 3,078.64
Total Amount Owed for Unused 2013 Vacation and Sick Hours and Accrued Vacation Hours for 2014	**$ 136,775.74**[13]

[13] We correct a mathematical error in the compliance specification. The compliance specification mistakenly states that the grand total owed for unused 2013 vacation and sick hours and accrued vacation hours for 2014 is $126,619.52. This error stems from the incorrect statement in the compliance specification that the total amount owed for 2014 vacation hours is $113,892.80, when the correct total is $123,591.96. The compliance specification correctly states the total amount owed for 2013 unused vacation is $9505.74 and the total amount owed for 2013 unused sick time is $3678.04. As such, the grand total owed for unused 2013 vacation and sick hours and accrued vacation hours for 2014 is $136,775.74.